



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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February 09, 2011

David Ervin, Executive Director  
Rebuilding Together  
357 Marshall  
St. Louis, MO 63119

RE: Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) (Project #2011-CDA9)

Dear Mr. Ervin:

Enclosed is a report of our fiscal monitoring review of Rebuilding Together, a not-for-profit organization, CDBG and HOME Programs, for the period of January 1, 2010 through October 31, 2010. The scope of a fiscal monitoring review is less than an audit and, as such, we do not express an opinion on the financial operations of the Agency. The fieldwork was completed on January 6, 2011.

This review was made under the authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Community Development Administration (CDA) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

*Kenneth M. Stone*  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Lorna Alexander, Special Assistant for Development, CDA  
Jill Claybour, Acting Executive Director, CDA



# CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**REBUILDING TOGETHER  
CONTRACT #10-36-12/10-HM-36-12  
CFDA #14.218 AND CFDA #14.239**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2010 THROUGH OCTOBER 31, 2010**

**PROJECT #2011-CDA9**

**DATE ISSUED: FEBRUARY 09, 2011**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)  
HOME INVESTMENT PARTNERSHIP (HOME)  
REBUILDING TOGETHER  
FISCAL MONITORING REVIEW  
JANUARY 1, 2010 THROUGH OCTOBER 31, 2010**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Rebuilding Together  
**Contract Number:** 10-36-12 / 10-HM-36-12  
**CFDA Numbers:** 14.218 and 14.239  
**Contract Period:** January 1, 2010 through December 31, 2010  
**Contract Amounts:** \$254,863 (CBDG)  
\$182,500 (HOME)

Contract #10-36-12 and #10-HM-36-12 provides Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) funds to Rebuilding Together (Agency) to assist those who do not have the means or ability to make the repairs themselves particularly the elderly and disabled residing in the Greater St. Louis.

### **Purpose**

The purpose of our review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2010, through October 31, 2010, and make recommendations for improvements, as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grants administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA, and other procedures were performed, as considered necessary. Fieldwork was completed on January 6, 2011.

### **Exit Conference**

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

### **Status of Prior Observations**

This is the first time the Agency received CDA grant, therefore; there is no previous fiscal monitoring report.

### **A-133 Status**

According to a letter received from the Agency, dated November 1, 2010, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2010 and was not required to have an A-133 audit report.

### **Summary of Current Observations**

There were no current observations